

Exhibit A

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO**

In re:

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO,

Debtor.¹

PROMESA
Title III

No. 17 BK 3283-LTS
(Jointly Administered)

**[REVISED PROPOSED] ORDER GRANTING MOTIONS TO COMPEL PRODUCTION
OF DOCUMENTS RELATING TO THE PRELIMINARY HEARING
ON THE HTA, CCDA, AND PRIFA LIFT-STAY MOTIONS**

¹ The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (the "Commonwealth") (Bankruptcy Case No. 17-BK-3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17-BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17-BK-3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17-BK-3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17-BK-4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority ("PBA") (Bankruptcy Case No. 19-BK-5233-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

THIS MATTER is before the Court on two separately filed urgent motions to compel—the HTA Urgent Motion to Compel [ECF No. 11686] and the CCDA and PRIFA Urgent Motion to Compel [ECF No. 11687] (collectively the “Urgent Motions to Compel”). Therein, Assured Guaranty Corp., Assured Guaranty Municipal Corp., Ambac Assurance Corporation, Financial Guaranty Insurance Company, and National Public Finance Guarantee Corporation (collectively the “Movants”) seek to compel the Federal Oversight and Management Board for Puerto Rico (the “FOMB”), the Puerto Rico Highway and Transportation Authority (the “HTA”), the Puerto Rico Infrastructure Financing Authority (“PRIFA”), the Puerto Rico Convention Center District Authority (“CCDA”), and the Puerto Rico Fiscal Agency and Financial Advisory Authority (“AAFAF” and, together with the FOMB, HTA, PRIFA, and CCDA, the “Government Parties”) to produce documents in connection with pending motions for relief from the automatic stay.

UPON CONSIDERATION of the Urgent Motions to Compel, the relevant portions of the docket, and being otherwise fully advised in the matter, it is hereby **ORDERED** that the Urgent Motions to Compel are **GRANTED** as set forth herein:

1. **With respect to HTA, the Government Parties shall produce the following documents:**

a. Flow-of-Funds Discovery

- For any account that—at any point from January 2015 to present—has been used for the deposit, holding, or transfer of Excise Taxes, including so-called “pass-through” accounts:
 - Account-opening documents showing depository institution, account holders, signatories, and beneficiaries.
(Responsive to HTA Requests 1, 2, 3, and 6).
 - Banking agreements for these accounts.
(Responsive to HTA Requests 1, 2, 3, and 6).

- Transmittal information, such as payment vouchers and transfer activity reports for the period July 2016 to the present.
(Responsive to HTA Requests 1, 2, 3, and 6).

- Official memoranda from HTA, Treasury, or OMB officials from January 2015 to present concerning the deposit of, transfer of, and restrictions on Excise Taxes.
(Responsive to HTA Requests 4 and 7).
- Email communications from executive-level custodians (secretaries, assistant secretaries, and division heads) at HTA, OMB, and Treasury from January 2015 to present concerning the deposit of, transfer of, and restrictions on Excise Taxes.
(Responsive to HTA Request 4).

b. Appropriations Discovery

- HTA budget resolutions and internal budget documents, like the documents already produced for fiscal year 2018. *See, e.g.,* HTA_155 at 172–78.
(Responsive to HTA Request 4).
- Official memoranda from HTA, Treasury, or OMB officials for fiscal years 2015 and 2016 concerning the budgeting treatment of Excise Taxes, including their characterization as appropriations or own income of HTA.
(Responsive to HTA Request 4).
- Email communications from executive-level custodians (secretaries, assistant secretaries, and division heads) at HTA, OMB, and Treasury for fiscal years 2015 and 2016 concerning the budgeting treatment of Excise Taxes, including their characterization as appropriations or own income of HTA.
(Responsive to HTA Request 4).

2. **With respect to PRIFA and CCDA, the Government Parties shall produce the following documents:**

- Account statements, transmittal information concerning transfers of pledged revenues, and account opening documents showing the legal title and registration of the accounts, including, without limitation, (i) documents concerning the Puerto Rico Infrastructure Fund, (ii) documents concerning the Tourism Company Holding Fund, Transfer Account, Surplus Account, and the Government Development Bank Pledge Account, and (iii) documents showing any sub-accounts or other designations used to track Rum Taxes in the Commonwealth Treasury Single Account.
(Responsive to CCDA Request Nos. 1-2, PRIFA Request Nos. 1-2).
- Documents sufficient to identify the transfers into and out of the PRIFA- or CCDA-related accounts, including, without limitation, information about the transfers requested in Movants' February 26, 2020 Letter.

(Responsive to CCDA Request Nos. 1-2, PRIFA Request Nos. 1-2).

- Communications to which the Commonwealth, PRIFA, or rum producers are a party, relating to the Rum Taxes, the flow of funds for PRIFA bonds, and/or the use of Rum Taxes.

(Responsive to PRIFA Request No. 3)

- Communications to which the Commonwealth, the Tourism Company, CCDA and/or GDB is a party relating to occupancy tax revenues, the flow of funds for CCDA, or the retention and use of occupancy tax revenues.

(Responsive to CCDA Request No. 3)

- Documents sufficient to show the terms, scope, and effects of purported restrictions placed on CCDA- and PRIFA-related funds, including but not limited to those described as “restricted” in the Commonwealth’s “Summary of Cash Restriction Analysis” dated October 2, 2019.

(Responsive to CCDA Request No. 6, PRIFA Request No. 8)

3. **30(b)(6) Deposition:** The Government Parties shall produce the Rule 30(b)(6) deposition witnesses pursuant to the notices served by Movants.

Dated: _____, 2020

SO ORDERED:

Honorable Judith G. Dein
United States Magistrate Judge